

2004

Adjusted Market Value for Each School District

Annual ratio studies are conducted within each school district in Idaho and completed in March every year. The studies generally compare assessed values to prices for arm's length, market value transactions of real property occurring between the previous months of October 1 through September 30. The 2004 study is the most current school district ratio study and typically used sales that occurred between October 1, 2003 and September 30, 2004 in comparison to 2004 assessments.

The actual ratio study consists of a statistical analysis of the ratios of assessed value to sale price. The studies are done for manufactured homes, other residential property, and commercial property categories as indicated in property tax rule 315. Studies are conducted in each school district within which an adequate number of sales can be acquired. The main purpose of these ratio studies is to provide information to the State Department of Education so that state and local school funding are equal. Requirements for such equalization are found in I.C. §63-315. School district values are adjusted to market value for any category found to be assessed more than 5% higher or lower than current market value.

Ratio study tables found on this website report the results of the 2004 statistical analysis by category of property by school district.

You can navigate to a specific report by clicking on a link below:

- 1) [2004 Adjusted Market Value for each School District](#)
- 2) [Residential Property in each School District](#)
- 3) [Commercial Property in each School District](#)
- 4) [Manufactured Housing in each School District](#)
- 5) [Correspondence to State Department of Education](#)

**2004 ADJUSTED MARKET VALUE
FOR EACH SCHOOL DISTRICT**

SCHOOL DISTRICT	2004 ACTUAL ** MARKET VALUE	*2004 RATIO	2004 ADJUSTED MARKET VALUE
Created: 3/28/2005			
Boise Independent #1	13,017,989,614	0.9681	13,446,627,159
Meridian #2	8,316,982,735	1.0000	8,316,982,735
Kuna #3	735,610,681	1.0000	735,610,681
Meadows Valley #11	143,259,865	0.9147	156,617,258
Council #13	106,027,408	0.9778	108,437,849
Marsh Valley #21	313,656,889	1.0000	313,656,889
Pocatello #25	2,115,608,963	0.9593	2,205,352,261
Bear Lake #33	379,701,552	1.0000	379,701,552
St Maries #41	344,049,277	1.0000	344,049,277
Plummer Worley #44	287,254,875	0.9269	309,903,719
Snake River #52	222,238,766	0.9525	233,333,010
Blackfoot #55	503,216,857	1.0000	503,216,857
Aberdeen #58	159,434,968	1.0000	159,434,968
Firth #59	132,232,176	1.0000	132,232,176
Shelley #60	254,782,488	0.9482	268,700,787
Blaine #61	8,125,196,041	0.8504	9,554,661,900
Garden Valley #71	235,256,337	0.8624	272,794,067
Basin Elementary #72	205,417,313	0.8737	235,101,402
Horseshoe Bend #73	97,127,572	1.0000	97,127,572
West Bonner #83	910,382,914	0.9174	992,375,949
Lake Pend Oreille #84	2,462,228,161	0.8689	2,833,684,281
Idaho Falls #91	2,021,644,277	0.9093	2,223,234,287
Swan Valley Elementary #92	108,973,786	1.0000	108,973,786
Bonneville #93	1,267,547,255	0.8761	1,446,737,157
Boundary #101	540,372,909	0.9403	574,689,952
Butte County #111	165,624,678	1.0000	165,624,678
Camas #121	93,281,784	0.9351	99,755,886
Nampa #131	2,265,771,946	1.0000	2,265,771,946
Caldwell #132	934,310,806	0.9767	956,630,394
Wilder #133	123,598,100	1.0000	123,598,100
Middleton #134	447,921,878	0.9577	467,724,452
Notus #135	60,681,440	1.0000	60,681,440
Melba #136	154,338,321	1.0000	154,338,321
Parma #137	185,140,547	1.0000	185,140,547
Vallivue #139	984,487,166	1.0000	984,487,166
Grace #148	92,353,210	1.0000	92,353,210
North Gem #149	69,515,482	1.0000	69,515,482
Soda Springs #150	426,543,223	1.0000	426,543,223
Cassia #151	823,382,670	0.9655	852,837,548
Clark #161	98,433,784	1.0000	98,433,784
Orofino #171	416,976,214	0.9624	433,279,094
Challis #181	346,661,276	0.8810	393,507,146
Mackay #182	85,615,099	1.0000	85,615,099
Prairie Elementary #191	6,433,517	1.0000	6,433,517

**2004 ADJUSTED MARKET VALUE
FOR EACH SCHOOL DISTRICT**

SCHOOL DISTRICT	2004 ACTUAL ** MARKET VALUE	*2004 RATIO	2004 ADJUSTED MARKET VALUE
Created: 3/28/2005			
Glenns Ferry #192	186,230,036	0.9744	191,126,145
Mountain Home #193	682,407,211	0.9368	728,412,844
Preston #201	296,146,256	1.0000	296,146,256
West Side #202	81,506,092	1.0000	81,506,092
Fremont #215	885,818,266	1.0000	885,818,266
Emmett #221	596,383,553	0.9508	627,238,595
Gooding #231	271,045,790	0.9738	278,347,624
Wendell #232	200,182,736	1.0000	200,182,736
Hagerman #233	110,382,232	1.0000	110,382,232
Bliss #234	49,863,310	1.0000	49,863,310
Grangeville #241	620,644,591	0.9215	673,528,521
Cottonwood #242	108,206,912	1.0000	108,206,912
Jefferson #251	521,106,199	1.0053	518,360,308
Ririe #252	81,602,957	1.0000	81,602,957
West Jefferson 253	121,050,663	1.0000	121,050,663
Jerome #261	616,632,697	0.9744	632,813,286
Valley #262	138,671,402	1.0000	138,671,402
Coeur d'Alene #271	4,310,927,976	0.8621	5,000,579,973
Lakeland #272	1,337,464,546	0.9067	1,475,167,958
Post Falls #273	1,394,182,532	0.9201	1,515,203,455
Kootenai #274	248,578,644	0.8590	289,392,436
Moscow #281	889,026,129	0.8882	1,000,934,658
Genesee #282	107,465,165	0.9659	111,259,609
Kendrick #283	89,606,836	1.0000	89,606,836
Potlatch #285	153,394,302	1.0079	152,184,563
Troy #287	83,319,700	1.0000	83,319,700
Whitepine #288	136,174,187	1.0031	135,753,228
Salmon #291	369,954,625	0.9404	393,409,144
South Lemhi #292	50,214,502	1.0000	50,214,502
Nez Perce #302	81,880,803	1.0000	81,880,803
Kamiah #304	140,926,599	0.8993	156,701,869
Highland #305	105,653,045	1.0000	105,653,045
Shoshone #312	113,155,601	0.9584	118,061,303
Dietrich #314	30,648,120	1.0000	30,648,120
Richfield #316	48,768,496	1.0000	48,768,496
Madison #321	717,802,267	0.9491	756,331,612
Sugar Salem #322	163,396,015	1.0000	163,396,015
Minidoka #331	791,204,625	0.9729	813,231,716
Lewiston Independent #340	1,734,785,995	0.9594	1,808,125,709
Lapwai #341	103,458,215	0.9347	110,682,081
Culdesac #342	38,154,565	0.9582	39,820,696
Oneida #351	190,525,292	0.9558	199,328,486
Marsing #363	129,269,126	0.9560	135,220,974
Pleasant Valley Elementary #364	19,663,943	1.0000	19,663,943

**2004 ADJUSTED MARKET VALUE
FOR EACH SCHOOL DISTRICT**

SCHOOL DISTRICT	2004 ACTUAL ** MARKET VALUE	*2004 RATIO	2004 ADJUSTED MARKET VALUE
Created: 3/28/2005			
Bruneau Grandview #365	149,584,392	1.0000	149,584,392
Homedale #370	153,994,009	0.9559	161,095,709
Payette #371	286,495,107	0.9561	299,664,556
New Plymouth #372	150,105,861	1.0000	150,105,861
Fruitland #373	306,674,123	1.0000	306,674,123
American Falls #381	555,168,211	1.0000	555,168,211
Rockland #382	26,327,655	1.0000	26,327,655
Arbon Elementary #383	16,425,829	1.0000	16,425,829
Kellogg #391	296,108,935	0.9471	312,639,620
Mullan #392	23,979,837	1.0000	23,979,837
Wallace #393	150,446,575	1.0000	150,446,575
Avery #394	107,901,360	1.0000	107,901,360
Teton #401	833,499,725	0.9144	911,555,863
Twin Falls #411	1,731,626,620	0.9037	1,916,160,465
Buhl #412	358,538,068	0.9524	376,445,258
Filer #413	253,544,603	1.0000	253,544,603
Kimberly #414	169,835,410	0.9471	179,325,481
Hansen #415	85,310,914	1.0000	85,310,914
Three Creek #416	8,318,016	1.0000	8,318,016
Castleford #417	86,195,467	1.0000	86,195,467
Murtaugh #418	77,728,923	1.0000	77,728,923
McCall Donnelly #421	1,547,836,793	0.8257	1,874,651,989
Cascade #422	302,374,013	0.8287	364,884,773
Weiser #431	329,962,428	1.0000	329,962,428
Cambridge #432	88,737,452	1.0000	88,737,452
Midvale #433	70,569,537	1.0000	70,569,537
TOTALS:	78,102,037,437	0.9368	83,366,712,540

* Although this column shows 4 decimal places, the calculation uses a 15 place decimal.

** Operating property values were reduced due to settlement of valuation appeals.

Bolded districts are within urban renewal areas and increment values have been deducted.

<u>School District</u>	<u>Number in Sample</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Sales Weighted Mean</u>	<u>Price Related Differential</u>	<u>Coefficient of Dispersion</u>	<u>Coefficient of Variation</u>	<u>Mean Lower Confidence Interval</u>
							<u>(SWM)</u>	<u>(PRD)</u>	<u>(COD)</u>	<u>(COV)</u>	<u>(90%)</u>
BOISE INDEPENDENT #1	4,813	782,075,424	830,712,286	95.18%	96.28%	94.43%	94.15%	1.01	8.25%	12.17%	94.91%
MERIDIAN JT. #2	7,103	1,211,871,025	1,246,411,591	98.15%	98.58%	97.75%	97.23%	1.00	5.92%	9.01%	97.98%
KUNA JT. #3	674	95,240,269	97,969,232	98.48%	98.49%	97.83%	97.21%	1.01	7.66%	11.66%	97.76%
MEADOWS VALLEY #11 **	104	4,695,757	6,265,274	83.63%	81.57%	80.44%	74.95%	1.11	22.66%	27.58%	79.90%
COUNCIL #13	24	1,257,904	1,458,750	89.88%	85.80%	87.21%	86.23%	1.04	20.62%	25.70%	81.79%
MARSH VALLEY JT.#21	62	4,397,305	4,761,447	97.73%	93.85%	95.23%	92.35%	1.05	17.38%	23.98%	92.83%
POCATELLO #25	1,231	124,908,126	131,337,762	95.57%	95.60%	94.61%	95.10%	1.00	9.78%	15.13%	94.89%
BEAR LAKE #33	85	3,914,138	4,079,627	99.22%	97.10%	96.66%	95.94%	1.03	15.69%	25.28%	94.74%
ST. MARIES #41	144	7,721,298	8,515,875	95.68%	88.67%	89.32%	90.67%	1.05	29.86%	37.33%	90.79%
PLUMMER/WORLEY JT. #44	92	6,840,142	8,234,581	89.83%	83.74%	85.22%	83.07%	1.08	24.94%	37.59%	84.03%
SNAKE RIVER #52	25	2,158,947	2,453,200	93.07%	87.22%	91.52%	88.01%	1.05	13.26%	21.16%	86.33%
BLACKFOOT #55	89	6,969,315	7,527,185	93.42%	89.70%	92.09%	92.59%	1.00	13.81%	17.56%	90.56%
ABERDEEN #58	9	604,255	647,000	101.93%	96.74%	99.81%	93.39%	1.09	16.64%	22.70%	87.58%
FIRTH #59	16	1,391,163	1,533,210	94.88%	89.93%	92.64%	90.74%	1.04	19.19%	22.59%	85.49%
SHELLEY JT #60	51	4,501,236	5,024,391	90.27%	89.55%	89.48%	89.59%	1.00	10.55%	13.44%	87.47%
BLAINE #61	454	196,737,228	229,747,809	88.38%	88.90%	86.74%	85.63%	1.03	14.31%	18.96%	87.08%
GARDEN VALLEY #71	158	11,214,240	13,396,147	86.58%	86.50%	84.00%	83.71%	1.03	17.75%	23.77%	83.89%
BASIN ELEMENTARY #72	110	9,824,120	11,528,491	91.36%	88.20%	88.72%	85.22%	1.07	18.88%	25.56%	87.70%
HORSESHOE BEND #73	18	1,132,632	1,183,950	95.88%	92.74%	95.01%	95.67%	1.00	10.56%	13.98%	90.38%
WEST BONNER #83	393	26,854,668	30,737,031	91.28%	88.27%	87.22%	87.37%	1.04	23.91%	30.85%	88.94%
EAST BONNER #84	960	111,840,975	135,938,724	85.99%	84.63%	82.99%	82.27%	1.04	20.17%	26.80%	84.76%
IDAHO FALLS #91	950	92,642,843	102,091,529	90.98%	91.15%	89.95%	90.74%	1.00	11.58%	15.12%	90.24%
SWAN VALLEY ELEMENTARY #92	30	2,161,343	2,359,922	97.86%	94.58%	95.30%	91.59%	1.06	19.34%	23.23%	90.80%
BONNEVILLE JT #93	558	54,188,318	60,605,461	89.84%	89.15%	88.82%	89.41%	1.00	11.51%	15.01%	88.90%
BOUNDARY #101	198	12,955,591	15,812,533	86.89%	85.98%	82.93%	81.93%	1.06	21.87%	31.23%	83.72%
BUTTE CO. JT. #111	18	948,840	988,150	108.15%	106.65%	105.38%	96.02%	1.12	18.20%	24.05%	97.48%
CAMAS #121	46	2,546,434	2,992,616	85.22%	86.67%	82.48%	85.09%	1.00	18.99%	24.88%	80.07%
NAMPA #131	1,911	223,570,200	234,504,376	95.43%	96.81%	95.11%	95.34%	1.00	5.76%	7.84%	95.15%
CALDWELL #132	475	47,269,900	49,322,903	95.63%	97.30%	95.12%	95.84%	0.99	6.91%	9.76%	94.93%
WILDER #133	21	1,756,100	1,869,300	94.24%	98.00%	93.88%	93.94%	1.00	6.63%	8.79%	91.13%
MIDDLETON #134	325	41,490,700	44,245,359	93.60%	95.56%	92.92%	93.77%	0.99	8.11%	11.50%	92.62%
NOTUS #135	7	639,100	657,200	97.87%	97.56%	96.52%	97.25%	1.00	10.56%	17.16%	85.54%
MELBA JT.#136	41	4,118,761	4,472,742	91.33%	92.32%	90.36%	92.09%	0.99	11.32%	14.70%	87.89%
PARMA #137	39	3,434,700	3,706,081	96.17%	96.09%	94.86%	92.68%	1.03	12.50%	17.42%	91.76%
VALLIVUE #139	962	107,577,500	111,220,398	97.01%	97.87%	96.72%	96.72%	1.00	4.98%	7.28%	96.63%
GRACE JT. #148	13	819,487	892,510	96.06%	84.48%	92.70%	91.82%	1.04	22.18%	29.73%	81.95%
NORTH GEM #149	7	441,934	544,500	81.23%	74.46%	78.57%	81.16%	1.00	25.33%	27.69%	64.72%
SODA SPRINGS JT. #150	35	2,804,046	2,931,900	100.18%	97.13%	98.65%	95.64%	1.04	13.82%	18.67%	94.98%
CASSIA JT. #151	207	15,189,661	17,035,557	92.95%	91.45%	90.78%	89.16%	1.04	15.41%	21.65%	90.64%
CLARK #161	6	293,275	284,038	100.68%	106.43%	96.72%	103.25%	0.97	23.71%	29.63%	76.14%
OROFINO JT. #171	121	7,979,682	8,912,012	91.81%	90.71%	88.86%	89.54%	1.02	19.91%	26.11%	88.22%
CHALLIS JT #181	98	7,091,884	8,764,442	88.62%	87.12%	85.87%	80.92%	1.09	18.97%	24.80%	84.97%
MACKAY JT. #182	22	1,091,953	1,192,564	97.42%	96.62%	93.34%	91.56%	1.06	21.93%	28.77%	87.14%
PRAIRIE ELEMENTARY #191	2	66,701	61,459	110.58%	110.58%	110.03%	108.53%	1.01	9.92%	14.03%	
GLENNS FERRY JT. #192	37	2,507,192	2,941,573	89.18%	86.42%	86.73%	85.23%	1.04	18.64%	23.93%	83.40%
MTN HOME #193	414	41,585,552	46,165,157	90.14%	89.64%	89.45%	90.08%	1.00	8.81%	12.46%	89.23%

** Indicates that the MEDIAN RATIO was used.

School District	Mean		Median		Sales		Sales		Adjustment for Divisor (If SWM or C.I. On SWM NOT BETWEEN 0.95 AND 1.05)
	Upper	Median	Upper	Weighted	Weighted	Distribution			
	Confidenc	Lower	Confidence	Mean Lower	Mean Upper				
	e Interval	Confidence	Interval	Confidence	Confidence				
	(90%)	Interval (90%)	(90%)	(90%)	(90%)				
BOISE INDEPENDENT #1	95.46%	96.02%	96.48%	93.79%	94.51%	Non-Normal		0.9415	
MERIDIAN JT. #2	98.32%	98.44%	98.71%	96.99%	97.46%	Non-Normal			
KUNA JT. #3	99.21%	97.93%	99.30%	96.17%	98.26%	Non-Normal			
MEADOWS VALLEY #11 **	87.35%	75.11%	85.00%	71.33%	78.57%	Normal		0.8157	
COUNCIL #13	97.96%	74.68%	99.34%	78.40%	94.06%	Normal		0.8623	
MARSH VALLEY JT.#21	102.62%	90.68%	95.91%	88.67%	96.04%	Non-Normal			
POCATELLO #25	96.25%	94.91%	96.02%	94.56%	95.65%	Non-Normal			
BEAR LAKE #33	103.69%	94.88%	99.89%	93.14%	98.75%	Normal			
ST. MARIES #41	100.58%	86.22%	95.24%	85.98%	95.36%	Non-Normal			
PLUMMER/WORLEY JT. #44	95.62%	78.87%	89.08%	79.09%	87.04%	Non-Normal		0.8307	
SNAKE RIVER #52	99.81%	84.30%	96.45%	84.78%	91.23%	Normal		0.8801	
BLACKFOOT #55	96.28%	87.76%	93.55%	89.66%	95.52%	Normal			
ABERDEEN #58	116.27%	85.44%	119.38%	76.85%	109.94%	Normal			
FIRTH #59	104.27%	77.36%	116.94%	80.55%	100.92%	Normal			
SHELLEY JT #60	93.06%	85.06%	93.02%	87.10%	92.07%	Normal		0.8959	
BLAINE #61	89.67%	87.40%	90.93%	83.18%	88.08%	Non-Normal		0.8563	
GARDEN VALLEY #71	89.28%	84.75%	90.29%	80.36%	87.06%	Non-Normal		0.8371	
BASIN ELEMENTARY #72	95.02%	83.45%	91.56%	82.46%	87.97%	Normal		0.8522	
HORSESHOE BEND #73	1.01%	90.98%	104.18%	91.15%	100.18%	Normal			
WEST BONNER #83	93.62%	85.40%	91.46%	85.01%	89.73%	Non-Normal		0.8737	
EAST BONNER #84	87.21%	83.36%	86.15%	80.97%	83.57%	Non-Normal		0.8227	
IDAHO FALLS #91	91.71%	90.08%	92.11%	89.98%	91.51%	Non-Normal		0.9074	
SWAN VALLEY ELEMENTARY #92	104.91%	89.43%	113.35%	84.75%	98.42%	Normal			
BONNEVILLE JT #93	90.78%	88.28%	90.58%	88.48%	90.34%	Non-Normal		0.8941	
BOUNDARY #101	90.06%	83.50%	90.39%	79.07%	84.80%	Non-Normal		0.8193	
BUTTE CO. JT. #111	118.82%	92.91%	115.15%	88.21%	103.84%	Normal			
CAMAS #121	90.36%	80.00%	90.14%	80.10%	90.08%	Normal		0.8509	
NAMPA #131	95.71%	96.45%	97.17%	95.01%	95.66%	Non-Normal			
CALDWELL #132	96.34%	96.47%	98.11%	95.11%	96.57%	Non-Normal			
WILDER #133	97.36%	90.58%	99.33%	90.34%	97.55%	Normal			
MIDDLETON #134	94.58%	94.76%	96.18%	92.75%	94.80%	Non-Normal		0.9377	
NOTUS #135	110.21%			81.65%	112.84%	Normal			
MELBA JT.#136	94.78%	89.80%	97.80%	88.80%	95.37%	Normal			
PARMA #137	100.58%	87.62%	100.28%	88.91%	96.45%	Normal			
VALLIVUE #139	97.38%	97.42%	98.21%	96.26%	97.19%	Non-Normal			
GRACE JT. #148	110.18%	82.31%	101.13%	83.69%	99.95%	Normal			
NORTH GEM #149	97.75%			64.56%	97.77%	Normal			
SODA SPRINGS JT. #150	105.39%	91.63%	104.56%	91.72%	99.56%	Normal			
CASSIA JT. #151	95.25%	90.43%	93.00%	87.10%	91.23%	Non-Normal		0.8916	
CLARK #161	125.22%			80.95%	125.56%	Normal			
OROFINO JT. #171	95.39%	85.84%	92.99%	86.83%	92.25%	Normal		0.8954	
CHALLIS JT #181	92.27%	84.50%	92.61%	75.85%	85.99%	Normal		0.8092	
MACKAY JT. #182	107.70%	86.17%	113.15%	82.45%	100.68%	Normal			
PRAIRIE ELEMENTARY #191						Normal			
GLENNS FERRY JT. #192	94.95%	79.76%	93.87%	79.58%	90.89%	Normal		0.8523	
MTN HOME #193	91.05%	89.08%	90.45%	89.26%	90.90%	Non-Normal		0.9008	

** Indicates that the MEDIAN RATIO was used.

<u>School District</u>	<u>Number in Sample</u>	<u>Total Assessed Value (\$)</u>	<u>Total Sales Price or Value (\$)</u>	<u>Sales</u>			<u>Weighted</u>	<u>Price</u>	<u>Coefficient</u>	<u>Mean Lower</u>	
				<u>Mean Ratio</u>	<u>Median Ratio</u>	<u>Geometric Mean Ratio</u>	<u>Mean Ratio (SWM)</u>	<u>Related Differential (PRD)</u>	<u>of Dispersion (COD)</u>	<u>Coefficient of Variation (COV)</u>	<u>Confidence Interval (90%)</u>
PRESTON JT. #201	44	3,412,119	3,384,370	103.59%	98.71%	101.84%	100.82%	1.02	12.88%	20.62%	98.29%
WEST SIDE JT. #202	10	723,412	730,776	106.36%	97.84%	103.69%	98.99%	1.07	15.98%	27.06%	89.68%
FREMONT JT. #215	187	12,767,490	13,712,159	98.78%	95.85%	94.40%	93.11%	1.06	23.62%	30.94%	95.11%
EMMETT JT. #221	421	41,195,290	44,666,400	93.28%	93.32%	92.46%	92.23%	1.01	10.15%	13.23%	92.29%
GOODING JT. #231	81	5,985,952	6,461,746	94.78%	94.53%	93.69%	92.64%	1.02	10.13%	16.32%	91.95%
WENDELL #232	45	3,068,254	3,259,375	93.66%	93.28%	92.80%	94.14%	0.99	10.46%	13.64%	90.53%
HAGERMAN JT. #233	33	2,930,588	3,149,624	94.32%	93.47%	93.27%	93.05%	1.01	10.15%	14.33%	90.45%
BLISS JT. #234	5	176,660	213,320	77.76%	76.24%	76.89%	82.81%	0.93	13.25%	16.82%	65.29%
GRANGEVILLE JT. #241	183	12,181,354	14,271,073	89.49%	87.51%	86.23%	85.36%	1.04	21.04%	27.17%	86.54%
COTTONWOOD JT. #242	23	1,538,429	1,637,150	99.90%	98.69%	98.13%	93.97%	1.06	13.89%	20.04%	92.73%
JEFFERSON JT. #251	243	24,664,646	25,899,425	96.21%	97.60%	95.18%	95.23%	1.01	9.98%	14.34%	94.75%
RIRIE JT. #252	22	1,819,131	2,014,790	86.86%	91.62%	84.64%	90.29%	0.96	15.91%	21.60%	79.97%
WEST JEFFERSON #253	10	627,107	623,049	101.23%	98.29%	100.28%	100.65%	1.00	11.17%	14.44%	92.75%
JEROME JT. #261	146	12,246,093	13,243,088	96.36%	91.19%	94.60%	92.47%	1.04	16.20%	20.19%	93.71%
VALLEY #262	11	753,514	779,210	100.33%	92.13%	97.94%	96.70%	1.03	16.17%	25.76%	86.21%
COEUR D'ALENE #271	2,663	372,628,961	452,322,475	84.43%	83.99%	82.94%	82.38%	1.02	14.16%	19.25%	83.91%
LAKELAND #272	965	98,661,919	114,029,157	88.98%	87.80%	87.30%	86.52%	1.02	14.96%	19.85%	88.05%
POST FALLS #273	1,228	157,598,417	182,237,222	88.23%	89.06%	87.31%	86.48%	1.02	10.88%	14.25%	87.64%
KOOTENAI JT. #274	133	10,964,096	14,321,955	92.51%	87.34%	86.46%	76.55%	1.20	29.64%	40.16%	87.21%
MOSCOW #281	236	27,999,824	31,516,139	90.97%	90.46%	89.92%	88.84%	1.02	11.90%	15.02%	89.50%
GENESEE JT. #282	16	1,305,302	1,530,152	87.60%	90.45%	86.46%	85.31%	1.02	11.90%	16.16%	81.40%
KENDRICK JT. #283	12	1,086,661	1,068,380	105.89%	97.66%	104.33%	101.71%	1.04	14.49%	18.75%	95.60%
POTLATCH #285	24	1,421,437	1,644,352	92.43%	93.20%	90.32%	86.44%	1.06	16.70%	21.91%	85.35%
TROY #287	16	1,068,843	1,177,178	92.49%	83.98%	88.22%	90.80%	1.01	25.18%	33.46%	78.92%
DEARY #288 JT	19	1,233,545	1,360,441	92.29%	93.12%	89.36%	90.67%	1.01	18.48%	26.93%	82.40%
SALMON #291	216	9,508,948	10,836,594	93.60%	91.42%	88.61%	87.75%	1.06	24.80%	33.07%	90.13%
SOUTH LEMHI #292	3	62,346	70,969	86.77%	94.52%	85.92%	87.85%	0.98	8.93%	16.52%	62.60%
NEZ PERCE JT. #302	10	512,994	643,190	94.05%	83.52%	89.45%	79.76%	1.17	28.79%	34.80%	75.08%
KAMIAH JT. #304	49	2,701,362	3,252,379	90.34%	88.22%	87.40%	83.06%	1.08	20.48%	27.56%	84.49%
HIGHLAND JT. #305	20	744,010	794,566	106.12%	105.53%	102.28%	93.64%	1.13	23.98%	27.57%	94.81%
SHOSHONE JT. #312	44	2,576,424	2,915,129	90.15%	88.47%	88.10%	88.38%	1.02	15.90%	20.53%	85.56%
DIETRICH #314	1	47,970	68,000								
RICHFIELD #316	6	278,030	309,698	97.94%	87.90%	94.76%	89.77%	1.09	23.72%	30.13%	73.66%
MADISON #321	131	11,774,613	13,333,653	86.79%	87.43%	84.89%	88.31%	0.98	15.97%	20.97%	84.17%
SUGAR-SALEM JT. #322	31	3,195,098	3,578,247	90.04%	84.67%	87.41%	89.29%	1.00	20.63%	25.91%	82.93%
MINIDOKA JT. #331	142	9,824,241	10,576,735	94.66%	94.19%	93.43%	92.89%	1.01	11.04%	15.93%	92.58%
LEWISTON INDEP. #340	715	69,508,208	75,759,910	93.32%	91.14%	91.97%	91.75%	1.01	12.65%	18.24%	92.27%
LAPWAI #341	37	2,732,774	3,139,293	86.58%	81.18%	84.01%	87.05%	0.99	20.58%	25.24%	80.67%
CULDESAC JT. #342	10	760,460	942,145	84.83%	80.60%	82.45%	80.72%	1.05	21.69%	24.97%	72.55%
ONEIDA #351	41	2,437,456	2,775,855	89.47%	89.26%	85.93%	87.81%	1.01	21.39%	29.19%	82.76%
MARSING JT. #363	27	2,897,660	3,261,987	88.62%	92.31%	85.08%	88.83%	0.99	16.58%	25.70%	81.14%
PLEASANT VALLEY ELEMENTARY #364	-										
BRUNEAU-GRAND VIEW JT. #365	7	541,292	582,500	88.26%	90.21%	87.55%	92.93%	0.94	8.01%	12.84%	79.94%
HOMEDALE JT. #370	52	4,122,881	4,572,804	93.29%	91.40%	92.39%	90.16%	1.03	9.00%	14.67%	90.17%
PAYETTE JT. #371	123	10,011,560	10,813,333	94.26%	94.45%	93.29%	92.59%	1.01	10.49%	14.18%	92.28%
NEW PLYMOUTH #372	45	3,986,160	4,244,583	95.46%	98.21%	94.31%	93.91%	1.01	11.26%	15.35%	91.86%

** Indicates that the MEDIAN RATIO was used.

<u>School District</u>	<u>Mean</u>		<u>Median</u>		<u>Sales</u>		<u>Adjustment for</u>
	<u>Upper</u>	<u>Lower</u>	<u>Upper</u>	<u>Lower</u>	<u>Weighted</u>	<u>Weighted</u>	
	<u>Confidence</u>	<u>Confidence</u>	<u>Confidence</u>	<u>Confidence</u>	<u>Mean</u>	<u>Mean</u>	<u>Divisor (If SWM or</u>
	<u>e Interval</u>	<u>Interval (90%)</u>	<u>Interval (90%)</u>	<u>Interval (90%)</u>	<u>Upper</u>	<u>Upper</u>	<u>C.I. On SWM NOT</u>
	<u>(90%)</u>	<u>Interval (90%)</u>	<u>(90%)</u>	<u>(90%)</u>	<u>(90%)</u>	<u>Distribution</u>	<u>BETWEEN 0.95</u>
							<u>AND 1.05)</u>
PRESTON JT. #201	108.88%	95.60%	100.68%	96.99%	104.65%	Non-Normal	
WEST SIDE JT. #202	123.04%	88.80%	183.75%	91.64%	106.35%	Normal	
FREMONT JT. #215	102.46%	92.08%	99.67%	89.76%	96.46%	Non-Normal	
EMMETT JT. #221	94.27%	92.11%	94.47%	91.23%	93.22%	Non-Normal	0.9223
GOODING JT. #231	97.60%	92.28%	96.19%	90.28%	94.99%	Normal	0.9264
WENDELL #232	96.79%	89.55%	97.53%	91.47%	96.80%	Normal	
HAGERMAN JT. #233	98.18%	90.93%	98.09%	89.12%	96.97%	Normal	
BLISS JT. #234	90.23%			67.93%	97.70%	Normal	
GRANGEVILLE JT. #241	92.45%	84.45%	92.03%	82.56%	88.15%	Non-Normal	0.8536
COTTONWOOD JT. #242	107.06%	90.04%	101.28%	88.48%	99.46%	Normal	
JEFFERSON JT. #251	97.67%	96.30%	98.65%	94.15%	96.32%	Non-Normal	
RIRIE JT. #252	93.74%	79.10%	98.38%	84.44%	96.14%	Normal	
WEST JEFFERSON #253	109.70%	86.12%	124.13%	94.71%	106.59%	Normal	
JEROME JT. #261	99.01%	87.51%	95.59%	90.44%	94.51%	Non-Normal	0.9247
VALLEY #262	114.45%	87.46%	110.03%	87.13%	106.28%	Normal	
COEUR D'ALENE #271	84.95%	83.31%	84.47%	81.83%	82.94%	Non-Normal	0.8238
LAKELAND #272	89.92%	86.71%	88.63%	85.61%	87.43%	Non-Normal	0.8652
POST FALLS #273	88.82%	88.29%	89.78%	85.77%	87.19%	Non-Normal	0.8648
KOOTENAI JT. #274	97.81%	82.35%	91.67%	72.33%	80.78%	Non-Normal	0.7655
MOSCOW #281	92.43%	87.87%	92.89%	87.38%	90.31%	Non-Normal	0.8884
GENESEE JT. #282	93.81%	78.11%	96.77%	78.43%	92.18%	Normal	0.8531
KENDRICK JT. #283	116.19%	91.34%	137.23%	93.93%	109.49%	Normal	
POTLATCH #285	99.52%	85.77%	99.25%	79.54%	93.35%	Normal	0.8644
TROY #287	106.05%	80.47%	102.48%	79.90%	101.69%	Normal	
DEARY #288 JT	102.17%	80.88%	96.38%	82.54%	98.80%	Normal	
SALMON #291	97.06%	88.80%	94.36%	84.67%	90.83%	Non-Normal	0.8775
SOUTH LEMHI #292	110.93%			65.29%	110.41%	Normal	
NEZ PERCE JT. #302	113.02%	68.68%	163.07%	58.52%	100.99%	Normal	
KAMIAH JT. #304	96.19%	79.76%	94.36%	78.51%	87.61%	Normal	0.8306
HIGHLAND JT. #305	117.43%	84.43%	137.31%	83.94%	103.34%	Normal	
SHOSHONE JT. #312	94.74%	83.32%	98.08%	83.84%	92.92%	Normal	0.8838
DIETRICH #314					-----		
RICHFIELD #316	122.22%			73.94%	105.61%	Normal	
MADISON #321	89.40%	83.91%	90.74%	85.68%	90.94%	Non-Normal	0.8831
SUGAR-SALEM JT. #322	97.15%	76.25%	94.88%	83.36%	95.23%	Normal	
MINIDOKA JT. #331	96.75%	92.70%	96.92%	90.88%	94.89%	Non-Normal	0.9289
LEWISTON INDEP. #340	94.37%	90.22%	92.33%	90.89%	92.60%	Non-Normal	0.9175
LAPWAI #341	92.49%	77.79%	97.87%	81.84%	92.26%	Normal	0.8705
CULDESAC JT. #342	97.11%	60.55%	113.96%	69.87%	91.56%	Normal	0.8072
ONEIDA #351	96.18%	78.95%	94.63%	81.67%	93.95%	Normal	0.8781
MARSING JT. #363	96.10%	89.92%	96.61%	82.21%	95.46%	Normal	
PLEASANT VALLEY ELEMENTARY #364							
BRUNEAU-GRAND VIEW JT. #365	96.58%			88.93%	96.92%	Normal	
HOMEDALE JT. #370	96.41%	90.62%	93.66%	86.74%	93.58%	Normal	0.9016
PAYETTE JT. #371	96.25%	92.19%	96.18%	90.67%	94.50%	Non-Normal	0.9259
NEW PLYMOUTH #372	99.05%	91.51%	100.00%	90.75%	97.07%	Normal	

** Indicates that the MEDIAN RATIO was used.

School District	Number in Sample	Total Assessed Value (\$)	Total Sales Price or Value (\$)	Mean Ratio	Median Ratio	Geometric Mean Ratio	Sales	Price	Coefficient	Mean Lower	
							Weighted	Related	of	Coefficient	Confidence
							Mean Ratio (SWM)	Differential (PRD)	Dispersion (COD)	of Variation (COV)	Interval (90%)
FRUITLAND #373	113	12,121,210	12,949,072	94.66%	94.43%	93.83%	93.61%	1.01	9.20%	12.90%	92.77%
AMERICAN FALLS JT. #381	51	3,679,337	3,859,000	98.79%	97.69%	96.97%	95.34%	1.03	13.90%	19.88%	94.27%
ROCKLAND #382	2	134,110	144,765	90.69%	90.69%	89.92%	92.64%	0.97	12.98%	18.36%	
ARBON ELEMENTARY #383	-										
KELLOGG JT. #391	213	11,504,450	13,006,554	96.61%	91.20%	92.29%	88.45%	1.09	24.36%	32.13%	93.11%
MULLAN #392	34	1,154,730	1,026,880	126.20%	125.35%	121.10%	112.45%	1.12	23.63%	29.33%	115.76%
WALLACE #393	136	5,970,760	6,514,722	96.81%	94.65%	92.37%	91.65%	1.05	23.85%	31.43%	92.52%
AVERY #394	4	116,430	132,250	93.13%	96.74%	92.37%	88.04%	1.05	9.46%	14.21%	77.56%
TETON #401	128	15,050,616	16,904,972	88.73%	88.36%	84.91%	89.03%	0.99	22.89%	28.97%	84.99%
TWIN FALLS #411	814	88,019,298	95,964,453	93.09%	91.66%	92.12%	91.72%	1.01	10.77%	15.04%	92.28%
BUHL JT. #412	103	8,291,804	9,370,730	91.99%	89.79%	90.64%	88.49%	1.03	13.14%	18.15%	89.28%
FILER #413	56	5,168,170	5,611,425	96.85%	95.97%	95.18%	92.10%	1.05	14.13%	19.59%	92.68%
KIMBERLY #414	84	7,538,899	8,325,434	91.02%	88.79%	89.19%	90.55%	1.00	15.02%	20.72%	87.64%
HANSEN #415	13	826,808	905,277	98.43%	90.48%	97.09%	91.33%	1.07	13.87%	17.93%	89.71%
THREE CREEK JT. #416	-										
CASTLEFORD JT. #417	2	63,026	55,500	113.37%	113.37%	113.37%	113.56%	0.99	0.88%	1.24%	
MURTAUGH JT. #418	6	546,167	557,573	106.48%	94.02%	100.64%	97.95%	1.08	31.45%	40.18%	71.29%
MCCALL/DONNELLY JT. #421	462	58,649,474	72,204,510	78.52%	75.95%	75.20%	81.23%	0.96	23.70%	29.21%	76.76%
CASCADE #422	169	8,740,050	11,277,399	83.88%	87.31%	80.53%	77.50%	1.08	21.70%	27.46%	80.96%
WEISER #431	110	9,733,411	10,256,710	95.96%	95.28%	94.71%	94.90%	1.01	12.41%	16.85%	93.43%
CAMBRIDGE JT. #432	22	1,201,430	1,253,000	96.62%	99.64%	93.00%	95.88%	1.00	17.49%	25.38%	87.62%
MIDVALE #433	3	95,950	125,250	84.24%	81.44%	83.49%	76.61%	1.09	11.27%	16.59%	60.68%

<u>School District</u>	<u>Mean</u>	<u>Median</u>	<u>Median</u>	<u>Sales</u>	<u>Sales</u>	<u>Distribution</u>	<u>Adjustment for</u> <u>Divisor (If SWM or</u> <u>C.I. On SWM NOT</u> <u>BETWEEN 0.95</u> <u>AND 1.05)</u>
	<u>Upper</u> <u>Confidence</u> <u>e Interval</u> <u>(90%)</u>	<u>Lower</u> <u>Confidence</u> <u>Interval (90%)</u>	<u>Upper</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>	<u>Weighted</u> <u>Mean Lower</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>	<u>Weighted</u> <u>Mean Upper</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>		
FRUITLAND #373	96.55%	92.46%	97.74%	92.11%	95.10%	Normal	
AMERICAN FALLS JT. #381	103.32%	95.51%	99.79%	91.90%	98.79%	Normal	
ROCKLAND #382						Normal	
ARBON ELEMENTARY #383							
KELLOGG JT. #391	100.11%	88.03%	96.38%	85.40%	91.50%	Non-Normal	0.8845
MULLAN #392	136.64%	107.15%	145.67%	103.80%	121.10%	Normal	
WALLACE #393	101.10%	91.39%	99.81%	87.84%	95.46%	Non-Normal	
AVERY #394	108.70%			71.35%	104.73%	Normal	
TETON #401	92.47%	82.50%	92.59%	85.44%	92.62%	Non-Normal	0.8903
TWIN FALLS #411	93.90%	90.99%	92.39%	90.94%	92.50%	Non-Normal	0.9172
BUHL JT. #412	94.69%	86.07%	92.46%	85.72%	91.25%	Normal	0.8849
FILER #413	101.02%	90.51%	98.67%	87.70%	96.50%	Normal	
KIMBERLY #414	94.41%	84.88%	95.36%	87.83%	93.28%	Normal	0.9055
HANSEN #415	107.15%	86.86%	110.73%	84.77%	97.89%	Normal	
THREE CREEK JT. #416							
CASTLEFORD JT. #417						Normal	
MURTAUGH JT. #418	141.67%			77.48%	118.43%	Normal	
MCCALL/DONNELLY JT. #421	80.27%	74.11%	78.37%	78.81%	83.65%	Non-Normal	0.8123
CASCADE #422	86.79%	80.08%	89.31%	74.20%	80.80%	Non-Normal	0.7750
WEISER #431	98.50%	92.56%	99.80%	92.79%	97.01%	Normal	
CAMBRIDGE JT. #432	105.62%	88.83%	114.31%	85.52%	106.25%	Normal	
MIDVALE #433	107.80%			64.01%	89.21%	Normal	

<u>School District</u>	<u>Number</u> <u>in</u> <u>Sample</u>	<u>Total Assessed</u> <u>Value (\$)</u>	<u>Total Sales</u> <u>Price or Value</u> <u>(\$)</u>	<u>Mean</u> <u>Ratio</u>	<u>Median</u> <u>Ratio</u>	<u>Geometric</u> <u>Mean Ratio</u>	<u>Sales</u> <u>Weighted</u> <u>Mean Ratio</u> <u>(SWM)</u>	<u>Price</u> <u>Related</u> <u>Differential</u> <u>(PRD)</u>	<u>Coefficient</u> <u>of</u> <u>Dispersion</u> <u>(COD)</u>	<u>Coefficient</u> <u>of Variation</u> <u>(COV)</u>	<u>Mean Lower</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>
BOISE INDEPENDENT #1	99	53,809,002	58,651,207	95.77%	96.50%	93.66%	91.74%	1.04	15.43%	21.09%	92.43%
MERIDIAN JT. #2	40	21,548,960	23,546,270	91.64%	98.93%	88.95%	91.52%	1.00	15.08%	22.47%	86.28%
KUNA JT. #3	1	50,563	56,246								
MEADOWS VALLEY #11	1	71,458	75,000								
COUNCIL #13	3	252,033	240,000	130.75%	126.17%	122.19%	105.01%	1.24	30.07%	43.63%	34.58%
MARSH VALLEY JT.#21	3	122,320	281,000	78.03%	97.35%	70.98%	43.53%	1.79	21.66%	45.86%	17.71%
POCATELLO #25	40	9,016,157	10,747,780	89.83%	92.57%	87.43%	83.89%	1.07	16.74%	22.77%	84.51%
BEAR LAKE #33	1	40,600	50,000								
ST. MARIES #41	7	652,290	592,227	113.63%	96.46%	110.05%	110.14%	1.03	25.13%	27.94%	90.31%
PLUMMER/WORLEY JT. #44	2	207,828	100,000	207.60%	207.60%	207.60%	207.83%	0.99	0.55%	0.77%	
SNAKE RIVER #52	-										
BLACKFOOT #55	2	795,875	902,503	83.49%	83.49%	82.67%	88.19%	0.94	14.00%	19.80%	
ABERDEEN #58	1	46,250	49,000								
FIRTH #59	1	29,980	40,000								
SHELLEY JT #60	2	431,245	460,000	92.43%	92.43%	91.88%	93.75%	0.98	10.92%	15.44%	
BLAINE #61	29	11,227,432	15,670,320	77.83%	75.88%	75.69%	71.65%	1.08	19.36%	23.76%	71.99%
GARDEN VALLEY #71	2	225,374	242,000	93.73%	93.73%	93.67%	93.13%	1.00	3.70%	5.24%	
BASIN ELEMENTARY #72	2	77,770	129,900	57.35%	57.35%	56.30%	59.87%	0.95	18.99%	26.86%	
HORSESHOE BEND #73	1	139,440	129,000								
WEST BONNER #83	5	457,609	510,750	94.71%	100.19%	92.51%	89.60%	1.05	15.66%	23.04%	73.90%
EAST BONNER #84	45	7,856,085	9,353,892	81.25%	77.41%	77.18%	83.99%	0.96	28.53%	33.09%	74.66%
IDAHO FALLS #91	41	13,733,085	16,097,899	91.26%	91.33%	87.93%	85.31%	1.06	21.43%	27.07%	84.92%
SWAN VALLEY ELEMENTARY #92	-										
BONNEVILLE JT #93	17	8,134,440	10,407,384	86.06%	88.54%	81.75%	78.16%	1.10	24.98%	32.43%	74.25%
BOUNDARY #101	11	881,833	861,400	108.31%	106.94%	104.22%	102.37%	1.05	21.26%	28.62%	91.37%
BUTTE CO. JT. #111	3	95,540	117,499	107.60%	105.47%	103.63%	81.31%	1.32	22.41%	32.99%	47.76%
CAMAS #121	2	236,620	284,000	90.99%	90.99%	89.72%	83.32%	1.09	16.63%	23.51%	
NAMPA #131	44	11,149,025	12,137,845	92.68%	97.38%	90.68%	91.85%	1.00	15.19%	20.03%	88.08%
CALDWELL #132	15	4,053,209	4,522,000	90.25%	91.06%	89.28%	89.63%	1.00	11.90%	15.06%	84.07%
WILDER #133	1	115,000	118,475								
MIDDLETON #134	6	3,057,875	3,178,000	93.58%	95.48%	93.41%	96.22%	0.97	4.56%	6.51%	88.56%
NOTUS #135	-										
MELBA JT.#136	-										
PARMA #137	-										
VALLIVUE #139	11	4,531,150	5,197,400	82.38%	90.15%	79.97%	87.18%	0.94	16.52%	23.80%	71.67%
GRACE JT. #148	-										
NORTH GEM #149	-										
SODA SPRINGS JT. #150	-										
CASSIA JT. #151	15	2,296,727	2,333,119	102.62%	102.64%	100.96%	98.44%	1.04	13.78%	18.37%	94.04%
CLARK #161	-										
OROFINO JT. #171	6	361,895	416,800	89.86%	80.43%	85.92%	86.83%	1.03	27.82%	33.53%	65.08%
CHALLIS JT #181	8	594,071	836,758	75.65%	79.55%	74.23%	71.00%	1.06	14.80%	20.03%	65.50%
MACKAY JT. #182	2	1,050,260	1,159,500	91.21%	91.21%	91.18%	90.58%	1.00	2.22%	3.14%	
PRAIRIE ELEMENTARY #191	-										
GLENNS FERRY JT. #192	2	42,536	59,500	76.99%	76.99%	68.86%	71.49%	1.07	44.72%	63.24%	

School District	Median		Sales		Sales		Adjustment for Divisor (If SWM or C.I. On SWM NOT BETWEEN 0.95 AND 1.05)
	Upper	Lower	Weighted	Weighted	Weighted	Weighted	
	Confidence	Confidence	Confidence	Confidence	Confidence	Confidence	
	Interval	Interval	Interval	Interval	Interval	Distribution	
	(90%)	(90%)	(90%)	(90%)	(90%)		
BOISE INDEPENDENT #1	99.11%	90.74%	98.57%	85.33%	98.16%	Normal	
MERIDIAN JT. #2	96.99%	92.15%	100.90%	81.26%	101.77%	Normal	
KUNA JT. #3						-----	
MEADOWS VALLEY #11						-----	
COUNCIL #13	226.92%			18.65%	191.38%	Normal	
MARSH VALLEY JT.#21	138.35%			16.75%	70.31%	Normal	
POCATELLO #25	95.14%	86.86%	96.35%	74.46%	93.32%	Normal	0.8389
BEAR LAKE #33						-----	
ST. MARIES #41	136.94%			89.82%	130.46%	Normal	
PLUMMER/WORLEY JT. #44						Normal	
SNAKE RIVER #52							
BLACKFOOT #55						Normal	
ABERDEEN #58						-----	
FIRTH #59						-----	
SHELLEY JT #60						Normal	
BLAINE #61	83.67%	67.84%	85.58%	63.56%	79.74%	Normal	0.7165
GARDEN VALLEY #71						Normal	
BASIN ELEMENTARY #72						Normal	
HORSESHOE BEND #73						-----	
WEST BONNER #83	115.51%			66.66%	112.53%	Normal	
EAST BONNER #84	87.84%	62.88%	88.88%	76.90%	91.07%	Normal	0.8399
IDAHO FALLS #91	97.61%	83.21%	98.82%	78.09%	92.53%	Normal	0.8531
SWAN VALLEY ELEMENTARY #92							
BONNEVILLE JT #93	97.88%	67.65%	100.21%	70.11%	86.21%	Normal	0.7816
BOUNDARY #101	125.25%	79.31%	132.21%	85.57%	119.18%	Normal	
BUTTE CO. JT. #111	167.44%			49.65%	112.97%	Normal	
CAMAS #121						Normal	
NAMPA #131	97.29%	91.07%	100.00%	86.85%	96.86%	Normal	
CALDWELL #132	96.44%	78.93%	100.00%	86.08%	93.19%	Normal	0.8963
WILDER #133						-----	
MIDDLETON #134	98.59%			91.14%	101.30%	Normal	
NOTUS #135							
MELBA JT.#136							
PARMA #137							
VALLIVUE #139	93.09%	61.96%	96.78%	77.08%	97.29%	Normal	
GRACE JT. #148							
NORTH GEM #149							
SODA SPRINGS JT. #150							
CASSIA JT. #151	111.19%	91.45%	115.58%	84.15%	112.73%	Normal	
CLARK #161							
OROFINO JT. #171	114.64%			62.81%	110.85%	Normal	
CHALLIS JT #181	85.80%	NA	NA	58.44%	83.56%	Normal	0.7100
MACKEY JT. #182						Normal	
PRAIRIE ELEMENTARY #191							
GLENNS FERRY JT. #192						Normal	

School District	Number	Total Sales					Sales	Price	Coefficient		Mean Lower
	in	Total Assessed	Price or Value	Mean	Median	Geometric	Weighted	Related	of	Coefficient	Confidence
	Sample	Value (\$)	(\$)	Ratio	Ratio	Mean Ratio	Mean Ratio	Differential	Dispersion	of Variation	Interval
							(SWM)	(PRD)	(COD)	(COV)	(90%)
MTN HOME #193	4	611,596	550,000	99.62%	106.65%	94.85%	111.20%	0.89	22.66%	32.80%	61.18%
PRESTON JT.#201	4	510,850	537,500	99.99%	94.71%	99.25%	95.04%	1.05	9.41%	14.56%	82.86%
WEST SIDE JT.#202	-										
FREMONT JT #215	5	330,600	323,500	100.66%	107.46%	99.22%	102.19%	0.98	13.33%	18.42%	82.97%
EMMETT JT. #221	11	1,239,680	1,429,900	83.93%	76.81%	82.25%	86.70%	0.96	18.84%	21.30%	74.16%
GOODING JT. #231	6	281,361	292,450	102.29%	105.03%	101.58%	96.21%	1.06	8.89%	12.48%	91.79%
WENDELL #232	8	371,679	446,600	85.86%	89.24%	82.75%	83.22%	1.03	19.30%	29.99%	68.61%
HAGERMAN JT. #233	2	208,862	260,000	79.32%	79.32%	79.04%	80.33%	0.98	8.31%	11.75%	
BLISS JT. #234	-										
GRANGEVILLE JT #241	7	588,150	669,971	102.35%	111.02%	96.51%	87.79%	1.16	26.39%	35.54%	75.64%
COTTONWOOD JT. #242	1	4,600	4,600								
JEFFERSON JT #251	15	1,992,207	2,111,265	98.93%	99.53%	98.67%	94.36%	1.04	4.18%	7.40%	95.60%
RIRIE JT #252	1	152,012	148,500								
WEST JEFFERSON #253	-										
JEROME JT. #261	6	846,833	898,000	107.40%	97.68%	104.66%	94.30%	1.13	20.48%	25.95%	84.47%
VALLEY #262	2	148,270	154,900	97.08%	97.08%	97.01%	95.72%	1.01	3.95%	5.59%	
COEUR D'ALENE #271	117	34,290,017	45,578,989	79.32%	80.79%	76.66%	75.23%	1.05	20.63%	25.69%	76.22%
LAKELAND #272	23	2,543,873	3,368,740	75.50%	73.45%	72.67%	75.51%	0.99	22.91%	28.69%	67.75%
POST FALLS #273	27	4,346,107	5,003,605	88.23%	87.15%	86.30%	86.86%	1.01	18.47%	21.22%	82.08%
KOOTENAI JT. #274	-										
MOSCOW #281	27	6,175,990	7,690,590	84.40%	86.01%	82.73%	80.31%	1.05	14.56%	19.33%	79.04%
GENESEE JT. #282	3	98,400	112,800	93.36%	97.44%	91.69%	87.23%	1.07	14.15%	22.48%	57.98%
KENDRICK JT.#283	3	100,184	187,134	54.51%	56.46%	54.41%	53.54%	1.01	4.19%	7.21%	47.88%
POTLATCH #285	2	79,300	160,000	49.22%	49.22%	49.21%	49.56%	0.99	1.12%	1.58%	
TROY #287	2	170,471	143,357	132.85%	132.85%	128.08%	118.91%	1.11	26.56%	37.56%	
DEARY #288 JT	1	9,000	10,000								
SALMON #291	10	1,942,863	2,128,000	96.27%	93.42%	91.28%	91.30%	1.05	24.22%	35.06%	76.70%
SOUTH LEMHI #292	1	108,761	170,000								
NEZ PERCE JT #302	1	18,056	14,000								
KAMIAH JT. #304	3	392,137	419,900	95.87%	77.76%	91.34%	93.39%	1.02	29.78%	39.76%	31.61%
HIGHLAND JT. #305	1	72,202	79,900								
SHOSHONE JT. #312	1	44,080	40,000								
DIETRICH #314	-										
RICHFIELD #316	1	61880	32500								
MADISON #321	9	2,012,863	2,578,000	85.56%	88.25%	81.34%	78.08%	1.09	20.57%	31.06%	69.09%
SUGAR-SALEM JT. #322	-										
MINIDOKA JT #331	17	1,410,327	1,580,742	101.51%	96.30%	93.24%	89.22%	1.13	35.02%	43.06%	83.00%
LEWISTON INDEP. #340	27	5,836,915	6,245,285	95.67%	97.81%	95.00%	93.46%	1.02	9.52%	11.94%	91.92%
LAPWAI #341	-										
CULDESAC JT. #342	-										
ONEIDA #351	1	38,686	36,000								
MARSING JT.#363	10	962,438	976,700	96.85%	95.59%	96.06%	98.54%	0.98	9.88%	13.26%	89.40%
PLEASANT VALLEY ELEMENTARY #364	-										
BRUNEAU-GRAND VIEW JT.#365	-										
HOMEDALE JT. #370	-										

<u>School District</u>	<u>Mean Upper</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>	<u>Median</u> <u>Lower</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>	<u>Median</u> <u>Upper</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>	<u>Sales</u> <u>Weighted</u> <u>Mean Lower</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>	<u>Sales</u> <u>Weighted</u> <u>Mean Upper</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>	<u>Distribution</u>	<u>Adjustment for</u> <u>Divisor (If SWM or</u> <u>C.I. On SWM NOT</u> <u>BETWEEN 0.95 AND</u> <u>1.05)</u>
MTN HOME #193	138.06%			93.34%	129.06%	Normal	
PRESTON JT.#201	117.12%			86.35%	103.74%	Normal	
WEST SIDE JT.#202							
FREMONT JT #215	118.34%			84.90%	119.49%	Normal	
EMMETT JT. #221	93.70%	69.32%	105.30%	75.09%	98.30%	Normal	
GOODING JT. #231	112.80%			83.69%	108.72%	Normal	
WENDELL #232	103.11%	NA	NA	70.04%	96.41%	Normal	
HAGERMAN JT. #233						Normal	
BLISS JT. #234							
GRANGEVILLE JT #241	129.07%			61.04%	114.54%	Normal	
COTTONWOOD JT. #242						-----	
JEFFERSON JT #251	102.25%	97.77%	100.52%	86.32%	102.40%	Normal	
RIRIE JT #252						-----	
WEST JEFFERSON #253							
JEROME JT. #261	130.32%			83.33%	105.27%	Normal	
VALLEY #262						Normal	
COEUR D'ALENE #271	82.42%	74.29%	84.18%	71.36%	79.10%	Normal	0.7523
LAKELAND #272	83.26%	62.85%	81.13%	68.74%	82.29%	Normal	0.7551
POST FALLS #273	94.37%	74.46%	101.02%	80.99%	92.73%	Normal	
KOOTENAI JT. #274							
MOSCOW #281	89.76%	79.43%	93.42%	74.37%	86.24%	Normal	0.8031
GENESEE JT. #282	128.73%			52.48%	121.99%	Normal	
KENDRICK JT.#283	61.14%			45.95%	61.12%	Normal	
POTLATCH #285						Normal	
TROY #287						Normal	
DEARY #288 JT						-----	
SALMON #291	115.83%	67.48%	165.68%	78.86%	103.74%	Normal	
SOUTH LEMHI #292						-----	
NEZ PERCE JT #302						-----	
KAMIAH JT. #304	160.12%			32.46%	154.32%	Normal	
HIGHLAND JT. #305						-----	
SHOSHONE JT. #312						-----	
DIETRICH #314							
RICHFIELD #316						-----	
MADISON #321	102.04%	62.11%	101.96%	59.14%	97.02%	Normal	
SUGAR-SALEM JT. #322							
MINIDOKA JT #331	120.02%	64.89%	136.36%	69.03%	109.41%	Normal	
LEWISTON INDEP. #340	99.42%	90.06%	101.01%	86.39%	100.53%	Normal	
LAPWAI #341							
CULDESAC JT. #342							
ONEIDA #351						-----	
MARSING JT.#363	104.29%	84.30%	115.63%	95.07%	102.01%	Normal	
PLEASANT VALLEY ELEMENTARY #364							
BRUNEAU-GRAND VIEW JT.#365							
HOMEDALE JT. #370							

[illegible]

<u>School District</u>	<u>Mean Upper</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>	<u>Median</u> <u>Lower</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>	<u>Median</u> <u>Upper</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>	<u>Sales</u> <u>Weighted</u> <u>Mean Lower</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>	<u>Sales</u> <u>Weighted</u> <u>Mean Upper</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>	<u>Distribution</u>	<u>Adjustment for</u> <u>Divisor (If SWM or</u> <u>C.I. On SWM NOT</u> <u>BETWEEN 0.95 AND</u> <u>1.05)</u>
PAYETTE JT. #371	107.22%			65.33%	108.21%	Normal	
NEW PLYMOUTH #372	134.96%			80.95%	132.21%	Normal	
FRUITLAND #373							
AMERICAN FALLS JT. #381						Normal	
ROCKLAND #382							
ARBON ELEMENTARY #383							
KELLOGG JT. #391	95.49%	46.06%	105.64%	49.78%	100.15%	Normal	
MULLAN #392							
WALLACE #393	110.05%			61.33%	107.96%	Normal	
AVERY #394							
TETON #401						Normal	
TWIN FALLS #411	91.02%	74.28%	94.92%	75.17%	89.46%	Normal	0.8232
BUHL JT. #412	97.86%			50.47%	96.77%	Normal	
FILER #413	199.01%			68.29%	183.51%	Normal	
KIMBERLY #414	233.26%			10.87%	207.07%	Normal	
HANSEN #415							
THREE CREEK JT. #416							
CASTLEFORD JT. #417						-----	
MURTAUGH JT. #418							
MCCALL/DONNELLY JT. #421	92.40%	74.42%	97.66%	73.40%	90.79%	Normal	0.8209
CASCADE #422						-----	
WEISER #431	109.66%	79.73%	145.45%	82.26%	101.42%	Normal	
CAMBRIDGE JT. #432						Normal	
MIDVALE #433							

<u>School District</u>	<u>Number</u>	<u>Total</u>	<u>Total Sales</u>				<u>Sales</u>	<u>Price</u>	<u>Coefficient</u>		<u>Mean Lower</u>	<u>Mean Upper</u>
	<u>in Sample</u>	<u>Assessed</u>	<u>Price or</u>	<u>Mean</u>	<u>Median</u>	<u>Geometric</u>	<u>Weighted</u>	<u>Related</u>	<u>of</u>	<u>Coefficient</u>	<u>Confidence</u>	<u>Confidence</u>
		<u>Value (\$)</u>	<u>Value (\$)</u>	<u>Ratio</u>	<u>Ratio</u>	<u>Mean Ratio</u>	<u>Mean Ratio</u>	<u>Differential</u>	<u>Dispersion</u>	<u>of Variation</u>	<u>Interval</u>	<u>Interval</u>
							<u>(SWM)</u>	<u>(PRD)</u>	<u>(COD)</u>	<u>(COV)</u>	<u>(90%)</u>	<u>(90%)</u>
BOISE INDEPENDENT #1	122	2,193,682	2,055,944	117.63%	114.61%	112.25%	106.70%	1.10	25.75%	30.01%	112.38%	122.89%
MERIDIAN JT. #2	67	1,455,218	1,376,961	114.90%	104.34%	110.01%	105.68%	1.08	27.10%	30.06%	107.96%	121.84%
KUNA JT. #3	4	128,034	129,875	115.71%	99.75%	110.62%	98.58%	1.17	26.54%	37.23%	65.03%	166.40%
MEADOWS VALLEY #11	2	96,303	132,836	68.57%	68.57%	68.38%	72.50%	0.94	7.40%	10.47%		
COUNCIL #13	4	213,547	247,452	104.68%	95.77%	99.48%	86.30%	1.21	26.24%	38.05%	57.82%	151.54%
MARSH VALLEY JT.#21	3	50,557	34,500	137.15%	125.07%	133.07%	146.54%	0.93	21.74%	30.70%	66.16%	208.13%
POCATELLO #25	42	728,427	679,233	114.63%	112.75%	110.84%	107.24%	1.06	20.44%	27.45%	106.64%	122.61%
BEAR LAKE #33	-											
ST. MARIES #41	12	61,200	47,700	130.73%	119.20%	118.40%	128.30%	1.01	40.29%	44.95%	100.26%	161.19%
PLUMMER/WORLEY JT. #44	-											
SNAKE RIVER #52	1	3,300	3,250									
BLACKFOOT #55	2	18,100	21,160	85.69%	85.69%	85.69%	85.54%	1.00	0.41%	0.58%		
ABERDEEN #58	2	2,000	2,000	100.00%	100.00%	100.00%	100.00%	1.00	0.00%	0.00%		
FIRTH #59	-											
SHELLEY JT #60	1	78,700	80,000									
BLAINE #61	9	160,628	163,179	112.11%	111.34%	106.52%	98.44%	1.13	24.94%	32.70%	89.38%	134.84%
GARDEN VALLEY #71	-											
BASIN ELEMENTARY #72	-											
HORSESHOE BEND #73	-											
WEST BONNER #83	15	292,360	278,995	106.39%	100.00%	100.51%	104.79%	1.01	28.06%	34.86%	89.53%	123.25%
EAST BONNER #84	18	346,330	324,787	125.88%	116.18%	113.57%	106.63%	1.18	34.18%	46.28%	101.99%	149.78%
IDAHO FALLS #91	7	64,234	57,700	92.03%	94.21%	87.79%	111.32%	0.82	21.92%	33.73%	69.23%	114.83%
SWAN VALLEY ELEMENTARY #92	-											
BONNEVILLE JT #93	12	161,901	136,698	112.83%	115.87%	109.35%	118.44%	0.95	17.05%	23.92%	98.84%	126.82%
BOUNDARY #101	11	155,182	148,900	121.17%	97.83%	111.11%	104.22%	1.16	38.72%	46.16%	90.61%	151.72%
BUTTE CO. JT. #111	-											
CAMAS #121	-											
NAMPA #131	4	80,600	83,000	96.76%	93.83%	96.46%	97.11%	0.99	6.72%	9.22%	86.26%	107.25%
CALDWELL #132	15	273,600	259,100	103.24%	105.83%	102.09%	105.60%	0.97	11.50%	15.07%	96.17%	110.31%
WILDER #133	-											
MIDDLETON #134	1	49,000	63,000									
NOTUS #135	-											
MELBA JT.#136	-											
PARMA #137	-											
VALLIVUE #139	21	722,700	783,575	98.02%	96.25%	96.70%	92.23%	1.06	12.96%	16.81%	91.82%	104.23%
GRACE JT. #148	-											
NORTH GEM #149	-											
SODA SPRINGS JT. #150	-											
CASSIA JT. #151	21	279,422	286,523	102.90%	97.25%	100.21%	97.52%	1.05	16.96%	26.90%	92.48%	113.32%
CLARK #161	-											
OROFINO JT. #171	10	248,417	233,858	108.94%	110.24%	107.86%	106.23%	1.02	11.52%	14.52%	99.77%	118.11%
CHALLIS JT #181	2	10,120	7,500	146.00%	146.00%	142.18%	134.93%	1.08	22.74%	32.16%		
MACKEY JT. #182	-											
PRAIRIE ELEMENTARY #191	-											
GLENNS FERRY JT. #192	-											
MTN HOME #193	26	480,646	443,929	117.86%	108.03%	114.05%	108.27%	1.08	23.24%	26.65%	107.34%	128.38%
PRESTON JT.#201	3	51,500	40,804	147.13%	166.67%	143.02%	126.21%	1.16	14.50%	27.19%	79.70%	214.56%

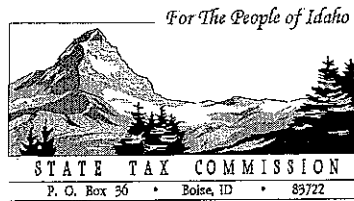
<u>School District</u>	<u>Median</u>	<u>Median</u>	<u>Sales</u>	<u>Sales</u>	<u>Adjustment for</u> <u>Divisor (If SWM</u> <u>or C.I. On SWM</u> <u>NOT BETWEEN</u> <u>0.95 AND 1.05)</u>
	<u>Lower</u>	<u>Upper</u>	<u>Weighted</u>	<u>Weighted</u>	
	<u>Confidence</u>	<u>Confidence</u>	<u>Mean Lower</u>	<u>Mean Upper</u>	
	<u>Interval</u>	<u>Interval</u>	<u>Interval</u>	<u>Interval</u>	
	<u>(90%)</u>	<u>(90%)</u>	<u>(90%)</u>	<u>(90%)</u>	<u>Distribution</u>
BOISE INDEPENDENT #1	104.87%	125.34%	100.96%	112.43%	Normal
MERIDIAN JT. #2	97.84%	117.44%	99.05%	112.32%	Normal
KUNA JT. #3			63.87%	133.29%	Normal
MEADOWS VALLEY #11					Normal
COUNCIL #13			64.22%	108.38%	Normal
MARSH VALLEY JT.#21			77.24%	215.85%	Normal
POCATELLO #25	100.40%	122.06%	99.11%	115.37%	Normal
BEAR LAKE #33					
ST. MARIES #41	72.29%	201.90%	93.65%	162.95%	Normal
PLUMMER/WORLEY JT. #44					
SNAKE RIVER #52					-----
BLACKFOOT #55					Normal
ABERDEEN #58					Normal
FIRTH #59					
SHELLEY JT #60					-----
BLAINE #61	78.46%	161.33%	76.56%	120.31%	Normal
GARDEN VALLEY #71					
BASIN ELEMENTARY #72					
HORSESHOE BEND #73					
WEST BONNER #83	72.56%	136.30%	85.75%	123.83%	Normal
EAST BONNER #84	105.61%	140.35%	83.40%	129.86%	Normal
IDAHO FALLS #91			75.58%	147.07%	Normal
SWAN VALLEY ELEMENTARY #92					
BONNEVILLE JT #93	96.59%	148.23%	108.76%	128.12%	Normal
BOUNDARY #101	87.45%	161.80%	84.25%	124.19%	Normal
BUTTE CO. JT. #111					
CAMAS #121					
NAMPA #131			85.17%	109.05%	Normal
CALDWELL #132	94.74%	114.29%	97.24%	113.95%	Normal
WILDER #133					
MIDDLETON #134					-----
NOTUS #135					
MELBA JT.#136					
PARMA #137					
VALLIVUE #139	91.40%	103.64%	86.62%	97.85%	Normal
GRACE JT. #148					
NORTH GEM #149					
SODA SPRINGS JT. #150					
CASSIA JT. #151	88.42%	103.69%	89.55%	105.49%	Normal
CLARK #161					
OROFINO JT. #171	89.56%	129.97%	95.76%	116.69%	Normal
CHALLIS JT #181					Normal
MACKEY JT. #182					
PRAIRIE ELEMENTARY #191					
GLENNS FERRY JT. #192					
MTN HOME #193	101.03%	135.95%	98.34%	118.20%	Normal
PRESTON JT.#201			47.89%	204.54%	Normal

School District	Number in Sample	Total	Total Sales	Mean Ratio	Median Ratio	Geometric Mean Ratio	Sales	Price	Coefficient	Coefficient of Variation (COV)	Mean Lower	Mean Upper
		Assessed	Price or				Weighted	Related	of		Confidence	Confidence
		Value (\$)	Value (\$)				Mean Ratio	Differential	Dispersion		Interval	Interval
							(SWM)	(PRD)	(COD)		(90%)	(90%)
WEST SIDE JT.#202	-											
FREMONT JT #215	10	172,250	158,900	120.98%	112.45%	114.73%	108.40%	1.11	28.58%	34.70%	96.65%	145.32%
EMMETT JT. #221	20	557,250	540,500	115.98%	114.47%	112.14%	103.10%	1.12	19.49%	27.42%	103.68%	128.27%
GOODING JT. #231	1	7,530	4,000									
WENDELL #232	-											
HAGERMAN JT. #233	4	82,519	92,900	92.79%	96.07%	92.22%	88.83%	1.04	9.23%	12.48%	79.16%	106.42%
BLISS JT. #234	1	2,000	2,200									
GRANGEVILLE JT #241	16	349,766	352,896	103.86%	100.40%	100.46%	99.11%	1.04	19.60%	26.17%	91.95%	115.77%
COTTONWOOD JT. #242	1	27,322	16,500									
JEFFERSON JT #251	8	96,846	72,000	134.04%	137.66%	127.41%	134.51%	0.99	22.63%	30.61%	106.54%	161.53%
RIRIE JT #252	1	6,860	5,000									
WEST JEFFERSON #253	3	34,200	32,650	127.21%	101.92%	121.51%	104.75%	1.21	28.95%	38.82%	43.96%	210.46%
JEROME JT. #261	3	21,510	21,500	86.40%	99.16%	78.08%	100.05%	0.86	26.90%	48.05%	16.41%	156.38%
VALLEY #262	2	17,177	15,500	110.86%	110.86%	110.85%	110.82%	1.00	1.15%	1.62%		
COEUR D'ALENE #271	85	2,324,343	2,434,566	99.74%	98.60%	97.48%	95.47%	1.04	16.44%	21.28%	95.95%	103.53%
LAKELAND #272	24	655,726	613,354	120.26%	113.70%	115.51%	106.91%	1.12	21.29%	31.13%	107.16%	133.36%
POST FALLS #273	41	689,790	669,690	103.56%	102.00%	98.75%	103.00%	1.00	22.61%	34.03%	94.50%	112.61%
KOOTENAI JT. #274	-											
MOSCOW #281	65	1,235,054	1,333,019	98.51%	93.39%	93.71%	92.65%	1.06	25.29%	32.51%	91.98%	105.04%
GENESEE JT. #282	2	20,450	20,000	103.96%	103.96%	103.61%	102.25%	1.01	8.22%	11.62%		
KENDRICK JT.#283	3	77,932	72,700	106.26%	105.17%	105.49%	107.20%	0.99	9.93%	14.76%	79.82%	132.71%
POTLATCH #285	7	156,139	110,384	147.16%	137.50%	140.92%	141.45%	1.04	24.48%	32.27%	112.29%	182.03%
TROY #287	-											
DEARY #288 JT	6	202,541	174,000	127.39%	116.29%	124.02%	116.40%	1.09	16.12%	27.77%	98.29%	156.49%
SALMON #291	-											
SOUTH LEMHI #292	-											
NEZ PERCE JT #302	2	7,810	6,800	111.71%	111.71%	108.47%	114.85%	0.97	23.91%	33.81%		
KAMIAH JT. #304	7	117,387	128,286	78.76%	76.80%	73.47%	91.50%	0.86	30.52%	40.60%	55.28%	102.24%
HIGHLAND JT. #305	1	41,601	54,080									
SHOSHONE JT. #312	-											
DIETRICH #314	-											
RICHFIELD #316	1	18,660	11,000									
MADISON #321	9	162,237	177,945	102.47%	93.40%	98.55%	91.17%	1.12	23.11%	29.34%	83.83%	121.12%
SUGAR-SALEM JT. #322	-											
MINIDOKA JT #331	10	121,710	122,800	106.59%	101.76%	102.05%	99.11%	1.07	16.98%	31.09%	87.38%	125.80%
LEWISTON INDEP. #340	43	1,465,559	1,573,031	101.11%	94.54%	98.43%	93.17%	1.08	18.38%	24.39%	94.92%	107.29%
LAPWAI #341	7	271,114	311,624	98.15%	95.70%	95.27%	87.00%	1.12	20.87%	27.20%	78.54%	117.76%
CULDESAC JT. #342	-											
ONEIDA #351	1	4,102	9,000									
MARSING JT.#363	-											
PLEASANT VALLEY ELEMENTARY #364	-											
BRUNEAU-GRAND VIEW JT.#365	-											
HOMEDALE JT. #370	15	642,327	607,555	116.12%	99.39%	112.42%	105.72%	1.09	20.38%	30.05%	100.25%	131.98%
PAYETTE JT. #371	2	20,320	14,750	141.78%	141.78%	141.57%	137.76%	1.02	5.39%	7.63%		
NEW PLYMOUTH #372	-											
FRUITLAND #373	6	145,570	166,500	97.55%	95.68%	91.60%	87.43%	1.11	26.69%	36.96%	67.89%	127.21%
AMERICAN FALLS JT. #381	-											

<u>School District</u>	<u>Median</u>	<u>Median</u>	<u>Sales</u>	<u>Sales</u>	<u>Distribution</u>	<u>Adjustment for</u> <u>Divisor (If SWM</u> <u>or C.I. On SWM</u> <u>NOT BETWEEN</u> <u>0.95 AND 1.05)</u>
	<u>Lower</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>	<u>Upper</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>	<u>Weighted</u> <u>Mean Lower</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>	<u>Weighted</u> <u>Mean Upper</u> <u>Confidence</u> <u>Interval</u> <u>(90%)</u>		
WEST SIDE JT.#202						
FREMONT JT #215	85.17%	194.00%	96.81%	119.99%	Normal	
EMMETT JT. #221	98.26%	129.55%	94.39%	111.81%	Normal	
GOODING JT. #231					-----	
WENDELL #232						
HAGERMAN JT. #233			72.54%	105.11%	Normal	
BLISS JT. #234					-----	
GRANGEVILLE JT #241	90.80%	123.24%	91.01%	107.21%	Normal	
COTTONWOOD JT. #242					-----	
JEFFERSON JT #251	NA	NA	108.13%	160.88%	Normal	1.3451
RIRIE JT #252					-----	
WEST JEFFERSON #253			86.65%	122.85%	Normal	
JEROME JT. #261			63.54%	136.56%	Normal	
VALLEY #262					Normal	
COEUR D'ALENE #271	94.10%	101.21%	92.18%	98.77%	Normal	
LAKELAND #272	105.00%	130.80%	98.85%	114.97%	Normal	
POST FALLS #273	92.25%	112.33%	97.05%	108.96%	Normal	
KOOTENAI JT. #274						
MOSCOW #281	87.13%	100.61%	87.38%	97.92%	Normal	
GENESEE JT. #282					Normal	
KENDRICK JT.#283			93.36%	121.03%	Normal	
POTLATCH #285			116.20%	166.70%	Normal	1.4145
TROY #287						
DEARY #288 JT			108.23%	124.57%	Normal	1.1640
SALMON #291						
SOUTH LEMHI #292						
NEZ PERCE JT #302					Normal	
KAMIAH JT. #304			63.79%	119.21%	Normal	0.9150
HIGHLAND JT. #305					-----	
SHOSHONE JT. #312						
DIETRICH #314						
RICHFIELD #316					-----	
MADISON #321	82.08%	134.49%	74.90%	107.45%	Normal	
SUGAR-SALEM JT. #322						
MINIDOKA JT #331	94.47%	185.43%	86.07%	112.16%	Normal	
LEWISTON INDEP. #340	93.25%	105.11%	89.53%	96.80%	Normal	
LAPWAI #341			74.80%	99.20%	Normal	
CULDESAC JT. #342						
ONEIDA #351					-----	
MARSING JT.#363						
PLEASANT VALLEY ELEMENTARY #364						
BRUNEAU-GRAND VIEW JT.#365						
HOMEDALE JT. #370	97.12%	125.49%	95.48%	115.97%	Normal	
PAYETTE JT. #371					Normal	
NEW PLYMOUTH #372						
FRUITLAND #373			61.82%	113.04%	Normal	
AMERICAN FALLS JT. #381						

[illegible]

<u>School District</u>	<u>Median</u>	<u>Median</u>	<u>Sales</u>	<u>Sales</u>	<u>Adjustment for</u> <u>Divisor (If SWM</u> <u>or C.I. On SWM</u> <u>NOT BETWEEN</u> <u>0.95 AND 1.05)</u>
	<u>Lower</u>	<u>Upper</u>	<u>Weighted</u>	<u>Weighted</u>	
	<u>Confidence</u>	<u>Confidence</u>	<u>Mean Lower</u>	<u>Mean Upper</u>	
	<u>Interval</u>	<u>Interval</u>	<u>Confidence</u>	<u>Confidence</u>	
	<u>(90%)</u>	<u>(90%)</u>	<u>(90%)</u>	<u>(90%)</u>	<u>Distribution</u>
ROCKLAND #382					
ARBON ELEMENTARY #383					
KELLOGG JT. #391			99.53%	131.04%	Normal
MULLAN #392					-----
WALLACE #393			79.28%	109.11%	Normal
AVERY #394					
TETON #401					
TWIN FALLS #411	99.35%	122.81%	101.16%	120.34%	Normal
BUHL JT. #412			83.93%	117.36%	Normal
FILER #413			97.46%	152.72%	Normal
KIMBERLY #414					-----
HANSEN #415					Normal
THREE CREEK JT. #416					
CASTLEFORD JT. #417					
MURTAUGH JT. #418					
MCCALL/DONNELLY JT. #421			92.06%	102.74%	Normal
CASCADE #422					-----
WEISER #431			101.55%	146.90%	Normal
CAMBRIDGE JT. #432					-----
MIDVALE #433					



March 28, 2005

The Honorable Marilyn Howard, Ph D.
State Superintendent of Public Instruction
650 W State Street, Room 200
Boise, ID 83720

Dear Dr. Howard:

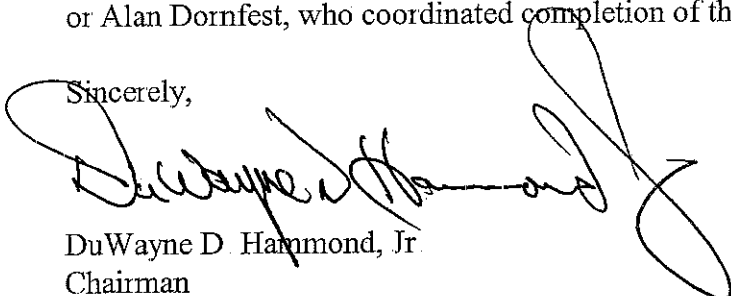
This letter is to certify the 2004 adjusted market value of each school district, as required by section 63-315, Idaho Code. Actual and adjusted value information contained in the attachments to this letter reflects recent operating property appeals settlements and supersedes any value information previously received. Attachments include the following:

- 1) Tax Commission rule 315, which describes procedures used in computing school district adjusted market value;
- 2) Actual and adjusted market values reported on a summary entitled "2004 Adjusted Market Value for each School District";
- 3) Detailed reports showing the development of the adjusted market value for each school district;
- 4) Tax Commission rule 130, which indicates the titles of the property categories shown by number on the detailed reports; and,
- 5) Ratio study statistical results for each property designation in each category in each school district.

For school districts which overlap urban renewal districts, urban renewal increment values were subtracted before computing actual and adjusted market values. The names of these school districts are shown in **bold** print on the summary report.

If you have any questions concerning this certification, please feel free to contact me at 334-7530, Harley Hinshaw, the Division Administrator for the County Support Division, at 334-7733, or Alan Dornfest, who coordinated completion of this project, at 334-7742

Sincerely,



DuWayne D. Hammond, Jr.
Chairman

cc Harley Hinshaw, County Support Division Administrator
Alan S Dornfest, Tax Policy Supervisor - Policy Development
County Auditors and Assessors
Enclosure